Internally Generated Revenue (IGR) Suitability and Quality Assurance in Some Nigerian Universities

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Abstract

The funding of education, particularly at the University level has been a perennial problem in Nigeria. To survive therefore, the Universities *embark on several revenue generating programmes that from observation impact negatively on quality. This paper therefore assessed the suitability of internally generated revenue (IGR)in financing* University *education, three research questions were raised to guide the study The survey research design was adopted to observe and describe the suitability of University IGR and its contributions to quality assurance. The 78 public Universities in Nigeria comprised the study population out of which 8 (representing 10 percent) constituted the study sample. The stratified random sampling technique was used to select one University from each geopolitical zones of the country in addition to one University each from Universities of Agriculture and that of Technology. The research instrument titled: Perceived IGR Suitability and Quality Assurance in Universities Questionnaire (PISAQUE) was validated, pilot tested and administered on 100 students, 50 lecturers and 50 administrators from each University who served as respondents. The data collected were analysed with Means and Standard Deviation. The results of analysis show that the level of IGR suitability in financing University education is low. The extent to which IGR contributes to quality assurance in University education was also found to be very low. Based on the findings, it was recommended that Federal government should adequately provide funds for the Universities in addition to allowing Universities charge appropriate and reasonable tuition fees.*
Key Words*: University, Education, Quality Assurance, Revenue.*

Introduction

Universities are institutions of higher education were degrees and certificates are awarded to students deemed to be worthy in character and learning. In this regard, the supply of University education for the development of human capita necessary for the growth and development of the society cannot be over-emphasized. It is for this reason the government in Nigeria according to Enaohwo (2005), Bassey, Akuegwu & Udida (2006), Taiwo (2012), Ike (2015) and has made commendable efforts to expand access by establishing Universities in each of the 36 federating States of Nigeria including the Federal Capital Territory (FCT). Presently, the number of Universities in the country has increased to over 135 as against 5 in the 1960s. Within this period, the funding of Universities has remained very challenging.

Central Bank of Nigeria (2016) Government, the proprietor of public education funds 78 out of the existing 135 Universities and encourage private investment to fund the others.

It is however regrettable that the funding of public Universities has been very challenging over the years. Growth in expenditure has been inconsistent in addition to the funding pattern that does not reflect inflation rates and growth in enrolment figures. Additionally, undergraduate Students across academic programmes and faculties pay very low school fees thus making IGR from school fees cooperatively insignificant against what is charged in Germany, United Kingdom, and the United States of America where full-time undergraduate students contribute as much as 80 percent of Universities' internally generated revenues. This situation is counter-productive because government budgetary allocations to the Universities have remained inadequate in addition to government's reluctance to allow University authorities charge appropriate and reasonable school fees. Instead, government maintains a policy of providing 60 percent of the total recurrent cost of Universities while the Universities themselves source the balance 40% through Internally Generated Revenue (IGR) National Universities Commission (2015). Attempts by the Universities to sustain self in this direction by embarking on several revenue yielding programmes have therefore negatively impacted on quality assurance. (Bassey; Akuegwu & Udida, 2006; Fasasi, 2006 and Igbineweka & Anukeanyi, 2016).

Quality education refers to the suitability of the education system in relation to its goals and objectives. It has to do with issues of relevance, validity, functionalism and efficiency in the attainment of prescribed goals and objectives of the educational system. Quality education according to Saint, Harriett and Strassner (2003) refers to education that is meaningful, worthwhile and responsive to individuals and societal needs. Quality education entails good learning environment, relevant curricula, effective teaching-learning process and good learning outcomes. According to Ajayi (2014), quality education is a proxy measure of educational effectiveness.

The state of University education in Nigeria is precarious and worrisome. Existing infrastructures as reported by Okebukola (2005); Academic Staff Union of Universities (2014) and Okpa, Ekpoh & Egbula (2016) have become dilapidated and inadequate amidst increasing enrolments in the Universities. Also, available personnel, teaching manpower is emotionally, mentally and physically stressed due to excess workloads and harsh socio-economic environment. Such conditions in the argument of Agabi (2007), Ajayi (2014) and ASUU (2014) have led to poor job performance, poor quality graduate in addition to the incidence of brain drain of the best teaching and administrative personnel out of the Universities to other sectors of the economy or outrightly to other countries in search for better working environment. The vagarious University environment, the outcome of subjecting the Universities to profit yielding investments for the purpose of generating income for self-sustenance no doubt contribute to observed poor quality teaching, learning

and research. Quality assurance in education is a consistent provision and utilization of high standard resource to foster effective teaching and learning at every stage and aspect of the educational system. It is meaningful when application of its strategy is not deferred till the end of an educational programme (Fasasi, 2006). In fact, quality assurance is the systematic monitoring and evaluation of the various aspects of a project, service or facility to maximize the probability that minimum standards of quality are attained.

Quality in the University system is determined by the National Universities Commission (NUC), Senate, Faculties Boards and Professional associations like the Nigeria Medical Association (NMA) Institute of Chartered Accountants of Nigeria, (ICAN) to mention many but a few and; not by parent, students, politicians or the society in general. For instance, Taiwo (2012) stated that there is need for Universities to evolve and maintain quality assurance and not to allow external impositions. Similarly, Four principles of quality assurance in the University system as identified by Okejim & Uche (2016) include but not limited to focus on students' centeredness meeting the need of end users, demonstrating quality and the need for feedback. Similarly, Fasasi (2006), averred that quality assurance in the university should focus on benchmarking, evaluating, supporting and maintaining standards for effectiveness and efficiency. Quality assurance therefore places a demand on the university management and all categories of staff for responsibility and accountability in the course of job performance Famade; Omiyale & Adebola (2015). The intention of this paper from the foregoing therefore is to answer the following research questions for the study that is hoped to be a reference point to University management, funding agencies, NUC, end-users of Graduates from the universities including students, the most important inputs in the University system.

1. What is the level of suitability of IGR in financing University education in Nigeria?
2. What is the quality of University education in Nigeria?
3. To what extent does IGR contribute to quality assurance in Nigerian University education?

Methodology

The study adopted the survey research design to observe and describe IGR suitability and quality assurance in Nigerian Universities. All the 78 Federal and State owned Universities comprised the study population. A total of 8 Universities representing 10 percent of the target population constituted the study sample. The multi stage sampling procedure involving three (3) stages was used to select the sample. At the first stage, the Universities were grouped according to geo-political Zones. The second stage involved classifying the Universities in the Zones according to curriculum, (conventional and specialized Universities). At the third and final stage, the purposive sampling technique was employed to select one (1) University from each of the groups, giving a total of 8 Universities.

A questionnaire titled: *Perceived IGR Suitability and Quality Assurance in Universities Questionnaire* (PISAQUE) was used to obtain data for the study. Section A of the instrument was designed to collect the demographics of the respondents, while section B collected data on the level of IGR suitability in funding University education. Sections C and D respectively collected data on the level of quality assurance and the extent to which IGR as a source of funding University education contributes to quality assurance. Each of the sections (B, C and D) contained 10 statements on levels of IGR suitability; quality assurance and; the extent to which IGR contributes to quality assurance respectively. The respondents were requested to access their perceptions on a 5-point Likert scale with "Very High"; "High" "Moderate" "Low" and "Very Low" weighed 5, 4, 3, 2, and 1 points respectively. The research instrument validated by experts in Measurement and Evaluation was pilot-tested to have a high correlation coefficient (r=0.89, N=20). A total of 100 undergraduates, 50 lecturers and 50 administrators from each of the sampled Universities were randomly selected to serve as respondents. The data collected were analysed using percentages, means and standard deviation. The theoretical mean was set at 3.00 being the midpoint on the Likert scale. Any value above and below the theoretical mean (3.00) was adjudged high and low respectively.

Results and Discussions

Question 1:What is the level of IGR suitability in financing University education in Nigeria?

University students, lecturers and administrators rated the extent to which they perceived IGR suitability in financing University education in Nigeria. Their responses were descriptively analysed with percentages, means and standard deviation. The results of analysis are shown in Table 1.

Table1: Descriptive Analysis of Respondents' Perception of Extent of IGR Suitability in Financing University Education in Nigeria

Respondents	N	$\bar{x}$	S.D	Remarks
Students	624	1.23	0.11	Very low
Lecturers	336	1.98	0.01	Very low
Administrators	288	3.44	0.01	Moderate
Total	**1248**	**1.96**	**0.04**	**Low**

According to the data in Table 1, level of IGR suitability in financing University education in Nigeria is low with a mean score of 1.96. Only the University administrators perceived the

level of suitability to be moderate (3.54) as against students (1.23) and lecturers (1.98) with very low perceptions.

Question 2: What is the quality of University education in Nigeria?

The quality of University education in Nigeria as perceived by students, lecturers and administrators was analysed using means and standard deviation. The results of the analysis are shown in Table 2.

Table2: Mean Analysis of the Quality of Nigerian University Education as Perceived by Students, Lecturers and Administrators

Respondents	N	$\overline{x}$	S.D	Remarks
Students	624	3.27	0.01	Moderate
Lecturers	336	3.11	0.01	Moderate
Administrators	288	3.00	0.11	Moderate
Total	**1248**	**3.16**	**0.04**	**Moderate**

According to the data in Table 2, quality University education as perceived by the University community is moderate with a mean score of 3.16 and standard deviation value of 0.01. The students, lecturers and school administrators with mean score of 3.27, 3.11 and 3.00 respectively perceived the quality to be moderate.

Question 3: *To what extent does IGR contribute to quality assurance in Nigeria Universities?*

The contribution of IGR to quality assurance in Nigerian Universities as perceived by the respondents was analysed with means and standard deviation. The results of analysis are shown in Table 3.

Table3: Mean Analysis of the Perceived Contribution of IGR to Quality Assurance in Nigerian Universities

Respondents	N	$\overline{x}$	S.D	Remarks
Students	624	1.11	0.01	Low
Lecturers	336	1.56	0.12	Low
Administrators	288	3.11	0.06	Moderate
Total	**1248**	**1.69**	**0.06**	**Low**

According to the data in Table 3, the contribution of IGR to quality assurance in Nigerian Universities is low with a mean score of 1.69. University administrators perceived the contribution to be moderate with a mean score of 3.11, while students (1.11) and lecturers (1.56) perceived the contribution to be low.

Discussion

The outputs of the education system are graduates who have successfully completed a given cycle of education acquiring requisite knowledge, skills, values, attitudes and certificates. Educational outputs are measured through learning outcomes in terms of academic achievements in cognitive, affective and psychomotor domains. The quality of graduates from some Nigerian Universities in terms of learning outcome is low and therefore falls below expectation.This finding agrees with the earlier studies of Enaohwo(2005) and Ajayi (2014) Apart from the fact that there is persistent mass failure of students in sessional public examinations, many graduates from the University of tertiary institutions lack the knowledge and critical skills needed at the labour market. Many of the school products are not functional in the society because they are deficient in the knowledge, skills and values required to do so. The reason why this is so according to Ajayi (2014) is because the University has shifted its focus from the teaching-learning process to revenue generation for self-sustenance.

The level of suitability of IGR in financing University education is low. This is not surprising because, the observed inadequate facilities that characterize the Universities including earlier studies of Taiwo (2012); ASUU (2014); Okejim& Uche (2016); and Okpa, Ekpoh & Egbula (2016) confirmed the result. The revenues generated may have been mismanaged and unaccounted for. It is probably because of this that staff members of the Universities and government appointees in governing council scramble for positions to embezzle money from the University coffers with impunity thus, making the contribution to IGR in funding the University insignificant.

There is a consensus among University administrators, lecturers and students that the quality of University education in Nigeria is moderate as against high quality University education observed by saint; Harriet and Strassner (2003) elsewhere in other parts of the world. The Nigerian Universities moderate quality notwithstanding, the graduates from the Universities are reportedly discriminated against in the international labour market where high premium is placed on job seekers that possess functional skills and knowledge.

The contribution of IGR to quality assurance in Nigerian Universities has been reported to be low. This finding corroborated by the studies of Aminu(1986), Enaohwo(2005), Okebukola(2005), Ajayi(2006) and Igbineweka & Anukaenyi(2016) is very worrisome because Universities have numerous sources through which revenues are generated. For example, several part-time academic programmes are mounted for profit

making purposes. Also, accommodation, medical, recreation and other services are commercialized for the purposes of making profits. Regrettably, the funds from these sources are not seen to be used to maintain benchmarks for teaching, research and consultancy services. For example, available manpower and physical resources are still observed to remain not only inadequate but deteriorating. This situation according to Bamiro and Adedeji is blamed on the poor administrative tradition of not holding University administrators accountable and responsible for the use of IGR.

Conclusion

Quality University education entails the availability of adequate teaching-learning facilities, personnel, effective pedagogy and management. This has implications for adequate funding and quality assurance. Expecting the Universities therefore to internally source funds for self-sustenance no doubt negatively impacts on quality assurance. Compromising established standards for the implementation of academic programmes by University management becomes inevitable when focus is shifted to revenue generating endeavors. This is the typical situation in Nigerian public Universities. The situation notwithstanding, the contributions of IGR in financing the Universities is insignificant. The money is not available to maintain established benchmarks for teaching, learning, research and consultancy. The impact is not be felt as available manpower, facilities and equipment are still observed to be obsolete and inadequate in addition to unstable academic calendar owing to incessant trade union disputes.

Recommendations

The following recommendations are based on the research findings:

1. The level of IGR suitability for funding University education is low. Therefore, States and Federal government, the proprietors of public Universities should adequately fund the Universities and discontinue the policy of mandating the Universities to internally source revenue for self-sustenance. This can be done by allowing Universities to charge appropriate and reasonable school fees.
2. Quality of University education is perceived to be moderate. In this regard, efforts should be made by State and Federal governments to adequately provide resources in addition to religiously maintaining standards at every stage in the production function for improved quality.
3. IGR does not contribute significantly to quality assurance in the Universities. The fund should be properly accounted for by effectively utilized by University administrators. Proper auditing system should be inaugurated to check embezzlement, mismanagement and misappropriation.

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